

**UNANIMOUS WRITTEN CONSENT OF THE BOARD OF DIRECTORS
OF
SPORTS SHINKO (USA) CO., LTD.,
a Delaware corporation**

The undersigned, being all of the directors of Sports Shinko (USA) Co., Ltd., a Delaware corporation (the "Corporation"), do hereby consent, as authorized under the provisions of Section 141(f) of the General Corporation Law of the State of Delaware, to the adoption of the following resolutions by unanimous written consent:

Removal/Election of Officers

WHEREAS, the Board of Directors deems it to be in the best interests of the Corporation (i) to remove Toshio Kinoshita from the office of President of the Corporation, (ii) to remove Takeshi Kinoshita from the office of Executive Vice President of the Corporation, (iii) to remove Satoshi Kinoshita from the office of Executive Vice President of the Corporation, (iv) to remove Tsugio Fukuda from the offices of Secretary and Treasurer of the Corporation, (v) to remove Stanton A. Kessler from the office of Assistant Secretary of the Corporation, and (vi) to elect new officers of the Corporation;

NOW, THEREFORE, BE IT RESOLVED, that effective as of May 24, 2002, Toshio Kinoshita shall no longer serve as President of the Corporation, Takeshi Kinoshita shall no longer serve as Executive Vice President of the Corporation, Satoshi Kinoshita shall no longer serve as Executive Vice President of the Corporation, Tsugio Fukuda shall no longer serve as Secretary and/or Treasurer of the Corporation, and Stanton A. Kessler shall no longer serve as Assistant Secretary of the Corporation; and

RESOLVED FURTHER, that the following persons are hereby elected to the offices set forth opposite their respective names:

President

Keijiro Kimura, Attorney at Law

Secretary and

Chief Financial Officer

Takashi Hattori, Attorney at Law

and that the above officers shall serve until their successors are duly elected and qualified.

Further Authorization

RESOLVED, that the officers of the Corporation are hereby severally authorized to (i) sign, execute, certify to, verify, acknowledge, deliver, accept, file and record any and all instruments and documents related to the transactions and documents authorized by the foregoing resolutions, and (ii) take, or cause to be taken, any and all such action in the name and on behalf of the Corporation as are in each such officer's discretion necessary or advisable and in the best interest of the Corporation in order to facilitate the consummation of the transactions contemplated by, or otherwise to effect the purposes of, the foregoing resolutions;

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RESOLVED, that any and all acts of the officers of the Corporation to the date of this consent in connection with the transactions referred to in the preceding resolutions and

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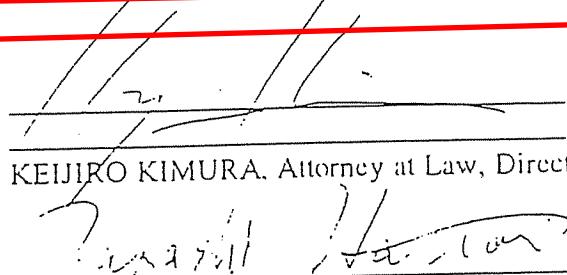
recitals are hereby in each respect ratified, confirmed, and adopted and approved as the acts of the Corporation;

RESOLVED, that the Secretary or any other officer of the Corporation be, and each of them hereby is, authorized to attest or witness the execution of any document authorized by the foregoing resolutions and to sign and affix the Corporation's seal to certificates and such other documents and instruments as may be necessary or appropriate; and

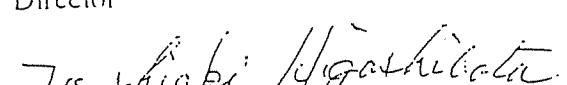
RESOLVED, that the powers and duties herein prescribed be of continuing force and effect and all persons may rely on same until the Board of Directors of the Corporation shall by further resolution direct otherwise.

We direct that this Unanimous Written Consent be filed with the Minutes of the proceedings of the Board of Directors of the Corporation. This Unanimous Written Consent may be executed simultaneously or in one (1) or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned, being the duly elected and acting directors of the Corporation, have executed this Unanimous Written Consent as of the 24th day of May, 2002.


KEIJIRO KIMURA, Attorney at Law, Director


TAKASHI HATTORI, Attorney at Law,
Director


TOSHIAKI HIGASHIBATA, Attorney at Law,
Director

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UNANIMOUS WRITTEN CONSENT
OF THE SHAREHOLDERS OF
SPORTS SHINKO (USA) CO., LTD.,
a Delaware corporation

The undersigned, being all of the shareholders of Sports Shinko (USA) Co., Ltd., a Delaware corporation (the "Corporation"), acting pursuant to Section 228 of the General Corporation Law of the State of Delaware, hereby take the following action by their Unanimous Written Consent:

Removal/Election of Directors

RESOLVED, that effective as of May 24, 2002, Toshio Kinoshita, Takeshi Kinoshita, Satoshi Kinoshita and Tsugio Fukuda are hereby removed as the directors of the Corporation; and

RESOLVED FURTHER, that the following individuals are hereby elected to the Board of Directors of the Corporation and shall serve as directors until their successors are duly elected and qualified, or until their earlier death, resignation or removal:

Keijiro Kimura, Attorney at Law

Takashi Hattori, Attorney at Law

Toshiaki Higashihata, Attorney at Law

Further Authorization

RESOLVED, that the Corporation is hereby authorized to take, or cause to be taken, all such actions and to enter into all such agreements, documents, certificates and undertakings and to incur all fees and expenses as the Corporation shall determine to be necessary, appropriate or advisable to carry into effect the purpose and intent of the foregoing resolutions.

The undersigned direct that a fully-executed copy of this Unanimous Written Consent be filed with the Minutes of the proceedings of the shareholders of the Corporation. This Unanimous Written Consent may be executed simultaneously or in one (1) or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, this Unanimous Written Consent is executed as of the
24th day of May, 2002.

SPORTS SHINKO CO., LTD.

By: _____
Name: _____
Title: _____

[SIGNATURES CONTINUED]

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TAKAMATSU SPORTS SHINKO COUNTRY
CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

INAGAWAKOKUSAI CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

AMAGASE ORISEN COUNTRY CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

URESHINO KANKO KAIHATSU CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

SUIFU KANKO CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

MISAKI COUNTRY CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

[SIGNATURES CONTINUED]

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SUHO COUNTRY CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

TSUYAMA SPORTS SHINKO COUNTRY
CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

BOSHU KAIHATSU CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

SANYO KOSAN CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

KINOSHITA KENSETSU CO., LTD.

By: Toshiya Tomao
Name: Toshiya Tomao
Title: Liquidator

HIGASHINASU COUNTRY CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

IZUMISANO COUNTRY CO., LTD.

By: Mutsuo Tahara
Name: Mutsuo Tahara
Title: Trustee

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